

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTON

INCOME TAX REFERENCE NO.861 OF 1998

The Commissioner of Income Tax  
Bombay City VII .. Applicant.

Versus

Raj Kumar Sayajirao P. Ltd. .. Respondent.

Mr.P.S. Sahadevan for the Applicant.

CORAM : F.I. REBELLO &  
J.P. DEVADHAR, JJ.

DATED : 30TH OCTOBER, 2007.

**P.C. :**

1. As the tax incidence in this case is less than Rs.4 lakhs, learned counsel for the revenue does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The reference, accordingly, is returned unanswered.

(J.P. DEVADHAR, J.)

(F.I. REBELLO, J.)